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4 Attorneys for USACM Liquidating Trust

5 **UNITED STATES BANKRUPTCY COURT**

6 **DISTRICT OF NEVADA**

7 In re:

8 **USA COMMERCIAL MORTGAGE
 COMPANY,**

9 **Debtor.**

10 Case No. BK-S-06-10725-LBR

11 Chapter 11

12 **DECLARATION OF EDWARD M.
 BURR IN SUPPORT OF MOTION
 TO ALLOW PROOFS OF CLAIM
 BASED UPON INVESTMENT IN
 THE TEN NINETY LOAN**

13 Date of Hearing: September 30, 2011

14 Time of Hearing: 9:30 a.m.

15 Estimated time for Hearing: 10 minutes

16 I, Edward M. Burr, hereby declare under penalty of perjury that:

17 1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one
 18 of the leading providers of restructuring advisory and litigation support services in the
 19 Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs
 20 and other financial professionals.

21 2. I submit this declaration on behalf of the USACM Liquidating Trust's
 22 Motion to Allow Proofs of Claim filed this date.

23 3. This Court approved the Official Committee of Unsecured Creditors of USA
 24 Commercial Mortgage Company's ("Committee") appointment of Sierra as financial
 25 advisers on August 11, 2006. From that date to the Effective Date of the Debtors'
 26 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts
 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating

Trust to investigate and reconcile the claims against the USA Commercial Mortgage Company (“USACM”) estate.

4. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors' original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors' accounting records.

5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating Trust succeeded to USACM's rights with respect to books and records.

6. Sierra has been working closely with both the Trustee for the USACM Liquidating Trust and Development Specialist Inc. (“DSI”), the Trustee’s financial advisor, in evaluating all of the claims that were filed in the USACM estate.

7. **Exhibit A**, attached, lists Proofs of Claim that appear to be based, upon an investment in the Ten Ninety Loan. For each claim listed, **Exhibit A** identifies the Proof of Claim number, the claimant, the claimant's address, the total amount of the claim, and the total amount of the claim that appears to be related to the Ten Ninety Loan based upon the information provided by the claimant.

Dated: August 9, 2011

/s/ *Edward M. Burr*
Edward M. Burr
Sierra Consulting Group, LLC

Copy of the foregoing mailed (without exhibit)
In U.S. Mail, first class Postage prepaid,
on August 9, 2011 to the investors
listed on Exhibit A.

s/Renee L. Creswell
Renee L. Creswell
Lewis and Roca LLP